



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**WILL WILSON
ATTORNEY GENERAL**

January 25, 1957

Hon. R. O. Burleson
County Attorney
Burnet County
Burnet, Texas

Opinion No. WW-8

Re: Liability of a volunteer
fire department for
payment of sales tax on
motor vehicle to be used
as a fire truck.

Dear Mr. Burleson:

Your letter requesting our opinion in reference to the captioned matter reads, in part, as follows:

"The Burnet Voluntary Fire Department, Inc., a non-profit organization and a department of the city of Burnet in which said city of Burnet a tax exempt, governmental subdivision has purchased the cab and chasis of a Ford Truck from Pressley Motor Co. of Burnet, Texas. On this truck they have installed a pump tank hose and other necessary fire fighting equipment; which equipment was purchased at San Antonio, Texas.

"I would like an opinion from your office as to whether or not the Assessor and Collector of Burnet County, Texas must charge a sales tax on the vehicle purchased.

"I feel sure that the sales tax is not chargeable for the equipment purchased at another place and mounted at a later date. If this is an error also please advise."

Section 1(a) of Article 7047k, Vernon's Civil Statutes, reads as follows:

"There is hereby levied a tax upon every retail sale of every motor vehicle sold in this State, such tax to be equal to 1.1% of the total consideration paid or to be paid to the seller by the buyer, which consideration shall include the amount paid or to be paid for said motor vehicle and all accessories attached thereto at the time of the sale, whether such consideration be in the nature of cash, credit, or exchange of other property, or a combination of these. In the event the consideration received by

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the seller includes any tax imposed by the Federal Government, then such Federal tax shall be deducted from such consideration for the purpose of computing the amount of tax levied by this Article upon such retail sale."

You will note that Article 7047k does not contain any exemptions.


It is therefore our opinion that the Burnet Volunteer Fire Department, a private non-profit corporation, is subject to the payment of the motor vehicle sales tax. As Article 7047k only levies a tax upon sales of motor vehicles, the fire department is not subject to a tax on the purchase of fire-fighting equipment to install on the fire truck.

SUMMARY

"A voluntary fire department, in purchasing a truck to be used as a fire truck, is subject to pay the motor vehicle sales tax levied by Article 7047k, V.C.S. A fire department is not subject to such tax on the purchase of fire-fighting equipment to install on a fire truck. "

Yours very truly,

WILL WILSON
Attorney General of Texas

By 
W. V. Geppert
Assistant

WVG:cs

APPROVED:

OPINION COMMITTEE
H. Grady Chandler, Chairman